Reg. No. KL/TV/12.

© Government of Kerala 1975

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XX] Trivandrum, Saturday, 30th August 1975 / 8th Bhadra 1897 [No. 502

GOVERNMENT OF KERALA

Law (Leg. A) Department

NOTIFICATION

No. 12567-Leg. A2/75/Law. *Dated, Trivandrum, 30th August 1975/ 8th Bhadra, 1897.*

The following Ordinance promulgated by the Governor on the 29th day of August, 1975, is hereby published for general information.

By order of the Governor,

K. VISWANATHAN NAIR,

Additional Law Secretary.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1975.

33/3032/MC.

ORDINANCE No. 6 OF 1975

THE KERALA GENERAL SALES TAX (AMENDMENT) ORDINANCE, 1975

Promulgated by the Governor of Kerala in the Twenty-sixth Year of the Republic of India

AN

ORDINANCE

further to amend the Kerala General Sales Tax Act, 1963.

Preamble.—WHEREAS the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(1) This Ordinance may be called the Kerala General Sales Tax (Amendment) Ordinance, 1975.

(2) It shall come into force at once.

2. *Act 15 of 1963 to be temporarily amended.*—During the period of operation of this Ordinance, the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), shall have effect subject to the amendments specified in sections 3 to 9.

3. *Amendment of section 4.*—In section 4 of the principal Act,—

(a) in sub-section (1),—

(i) for the words "two other members", the words "as many other members as they think fit" shall be substituted;

(ii) for the words "other two members", the words "other members" shall be substituted;

(b) for sub-section (3), the following sub-sections shall be substituted, namely:—

"(3) (a) Subject to the provisions of clause (b), the functions of the Appellate Tribunal may be performed—

(i) by a Bench consisting of the Chairman and any other member; or

(ii) by a Bench consisting of the Chairman and two other members; or

(iii) by a Bench consisting of two or more members other than the Chairman.

(b) The Chairman or any other member of the Appellate Tribunal nominated by him may, sitting singly, dispose of any case which pertains to an assessee whose total tax as assessed by the assessing authority in the case does not exceed five hundred rupees.

(3A) If any case which comes up before a Bench consisting of a single member other than the Chairman, or a Bench consisting of more than one member, of which the Chairman is not a member, involves a question of law, the Bench may, in its discretion, reserve such case for decision by the Chairman or by a Bench to be constituted under sub-section (3B), of which the Chairman shall be a member.

(3B) The Bench or Benches of the Appellate Tribunal shall be constituted by the Chairman in accordance with the provisions of this Act and the rules made thereunder.

(3C) If the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority, but if the members are equally divided, they shall state the point or points on which they differ, and such point or points shall be heard—

(i) when the Chairman is not a member of that Bench, either by the Chairman or by the Chairman and any other member or members as the Chairman may direct; and

(ii) when the Chairman is a member of that Bench, by any other member or members to whom the case is referred by the Chairman;

and such point or points shall be decided according to the opinion of the majority of the members of the Tribunal who have heard the case, including those who first heard it.

(3D) Any member who has previously dealt with any case coming up before the Appellate Tribunal in any other capacity or is personally interested in any case coming up before the Appellate Tribunal shall be disqualified to hear that case.

(3E) Where any case is heard by a Bench consisting of two members and the members are divided in their opinion on any point and the other member or members of the Tribunal are disqualified under sub-section (3D) to hear the case, the Government may appoint a person qualified to be appointed as a member of the Appellate Tribunal as an additional member of the Tribunal

and the point shall be decided in accordance with the opinion of the majority of the members of the Tribunal who have heard the case, including those who first heard it.

(3F) The additional member appointed under sub-section (3E) shall cease to hold office on the disposal of the case for which he was appointed.".

4. *Substitution of new section for section* 22.—For section 22 of the principal Act, the following section shall be substituted, namely:—

"22. *Collection of tax by dealers.*—(1) A registered dealer may, subject to the provisions of sub-section (2), collect the tax payable by him on the sale of any goods from the person to whom he sells the goods.

(2) No registered dealer shall collect any sum purporting to be by way of tax—

(a) on the sale of any goods—

(i) in respect of which he is not liable to pay tax; or

(ii) at a rate exceeding the rate at which he is liable to pay tax; or

(b) in respect of the purchase of any goods, whether or not he is liable to pay tax on such purchase.

(3) No person other than a registered dealer shall collect any sum by way of, or purporting to be by way of, tax under this Act:

Provided that the Central Government, the Government of Kerala, the Government of any other State in India and a local authority shall, in respect of any sale of goods effected by them, be entitled to collect, by way of tax, the amount which a registered dealer effecting such sale would have been entitled to collect by way of tax.".

5. *Substitution of new section for section* 28.—For section 28 of the principal Act, the following section shall be substituted, namely:—

"28. *Power to order production of accounts and powers of entry, inspection, etc.*—(1) An officer not below the rank of an assessing authority may, for the purposes of this Act, by notice, require any dealer—

(a) to produce or cause to be produced before him any accounts registers, records or other documents; or

(b) to furnish or cause to be furnished any other information;

relating to his business, and such dealer shall comply with such requisition.

(2) Any officer not below the rank of an assessing authority may, at any reasonable time,—

(a) enter any place of business or any vessel or vehicle of any dealer; and

(b) inspect any accounts, registers, records or other documents relating to his business and the goods in his possession.

(3) If any officer not below the rank of an assessing authority has reason to believe that a dealer is trying to evade any tax under this Act, he may, for reasons to be recorded, enter and search—

(a) the place of business of the dealer; or

(b) any other place where the dealer is keeping or is reasonably believed to be keeping any goods, accounts, registers, records or other documents relating to his business:

Provided that no residential accommodation (not being a shop-cum-residence) shall be entered into or searched except on the authority of a search warrant issued by a Magistrate of the first class having jurisdiction over the area in which the residential accommodation is situate.

Explanation.—For the purposes of clause (b), "place" includes any godown, building, vessel, vehicle, box or receptacle.

(4) All searches under this section shall, so far as may be, be made in accordance with the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

(5) The officer making the inspection or search may seize such accounts, registers, records or other documents as he considers necessary and on such seizure shall grant the dealer a receipt of the things seized.

(6) The accounts, registers, records or other documents seized under sub-section (5) shall not be retained by the officer seizing them beyond a period of thirty days from the date of the seizure except with the permission of the next higher authority, unless they are required for any prosecution under this Act:

Provided that the next higher authority shall not give permission to retain such accounts, registers, records or other documents beyond a period of forty-five days from the date of the seizure.

(7) The power conferred by sub-sections (3) and (5) shall include—

(a) the power to break open any box or receptacle or place or the door of any premises, in which any goods or any accounts, registers, records or other documents of the dealer are, or are reasonably believed to be, kept:

Provided that the power to break open the door shall be exercised only after the owner or any other person in occupation of the premises fails or refuses to open the door on being called upon to do so;

(b) the power to seal any box or receptacle, godown or building, where any goods or any accounts, registers, records or other documents are, or are reasonably believed to be, kept, if the owner or any other person in occupation leaves the premises or refuses to open the box or receptacle, godown or building, or is not available, and then to break open such box, receptacle, godown or building on the authority of a warrant issued by a Magistrate of the first class having jurisdiction over the area in which the box or receptacle or godown or building is kept or situate.

(8) If any officer, while inspecting any place of business under sub-section (2) or searching any place under sub-section (3), finds therein any goods not accounted for by the dealer in his accounts and other records required under section 27 to be kept and maintained by him, such officer may, after giving the dealer a reasonable opportunity of being heard, by order, direct the payment of a penalty, not exceeding fifty percent of the value of the goods not accounted for, as may be fixed by such officer.

(9) A Magistrate of the first class may, on application from an officer referred to in sub-section (3), and on being satisfied that any residential accommodation within his jurisdiction has to be entered into and searched under that sub-section, issue a search warrant authorising such officer to enter and search such residential accommodation or, on being satisfied that any box, receptacle, godown or building within his jurisdiction has to be broken open under clause (b) of sub-section (7), issue a warrant authorising such officer to break open such box, receptacle, godown or building.".

6. *Amendment of section 46.*—In section 46 of the principal Act, in sub-section (1), clause (b) shall be omitted.

7. *Insertion of new section 46A.*—After section 46 of the principal Act, the following section shall be inserted, namely:—

"46A. *Penalty for illegal collection of tax, etc.*—(1) Any person who collects any sum by way of tax or purporting to be by way of tax in contravention of sub-section (2) or sub-section (3) of section 22 shall, on conviction before a Magistrate not below the rank of a Magistrate of the first class, be punishable with imprisonment for a term which shall not be less than six months but which may extend to two years, and with fine which shall not be less than five thousand rupees but which may extend to twenty-five thousand rupees.

(2) Where a person is prosecuted for an offence under sub-section (1), the burden of proving that the act constituting the offence was done under a mistake of fact shall be on him.".

8. *Amendment of First Schedule.*—In the First Schedule to the principal Act,—

(a) after serial number 25N and the entries relating thereto, the following shall be inserted, namely:—

"25NN.	Hosiery goods	do.	5".

(b) before serial number 58 and the entries relating thereto, the following shall be inserted, namely:—

"57H.	Liquified petroleum gas	At the point of first sale in the State by a dealer who is liable to tax under section 5	15".

9. *Amendment of Second Schedule.*—In the Second Schedule to the principal Act, in column (4), for the figures "2" and "3", the figure "4" shall be substituted.

N. N. WANCHOO,
GOVERNOR.

Reg. No. KL/TV/12.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XX] Trivandrum, Saturday, 30th August 1975 / 8th Bhadra 1897 [No. 503

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. Ms. No. 104/75/TD. *Dated, Trivandrum, 30th August 1975.*

S. R. O. No. 760/75.—In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala, having considered it necessary in the public interest so to do, hereby make a reduction in rate in respect of the tax payable under the said Act, on the sale of the goods specified in items (1) and (2) below and on the purchase of the goods specified in item (3) below from 4 percent to 3 percent:—

(1) Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste;

(2) Cotton yarn, other than handspun yarn, but not including cotton yarn waste; and

(3) Coconut (i. e. copra excluding tender coconuts).

By order of the Governor,

DR. V. VENKITANARAYANAN,
Special Secretary to Government.

33/3039/MC.

Explanatory Note

(This is not a part of the notification, but is intended to indicate the general purport).

It is considered by the Government that the rate of salestax on coçonut (i. e. copra excluding tender coconuts), cotton and cotton yarn should be reduced from 4 percent to 3 percent by a notification under section 10 of the Kerala General Sales Tax Act. The notification is intended to achieve the above purpose.

PRINTED AND PUBLISHED BY THE S.C.P. AT THE GOVERNMENT PRESS,
TRIVANDRUM, 1975.

Reg. No. KL/TV/12

Government of Kerala
1975

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XX] Trivandrum, Saturday, 30th August 1975 / 8th Bhadra 1897 [No. 504

NOTICE

UNDER SECTION 9 (5) OF THE KERALA LAND ACQUISITION ACT, 1961 (ACT 21 OF 1962)

Notice is hereby given that the Government propose to take possession of the land mentioned in the list below, which is required for a public purpose under the Kerala Land Acquisition Act, 1961 (Act 21 of 1962). You are hereby required to appear in person or by authorised agent on the date, time and place noted below and to state/put in a statement in writing signed by you or your authorised agent showing the nature of your interest in the land, the amount and particulars of your claim to compensation for such interest and your objections, if any, to the measurement made under section 8 of the Act.

Note.—If you refuse to make a claim to compensation or omit, without sufficient reasons, to make such claim, the amounts to be awarded by the Court, in the event of a reference being made to it on your application shall in no case exceed the amount awarded by the Collector under Section 11 of the Act.

33/3040/MC

താഴെ കൊടുത്തിരിക്കുന്ന ലിസ്റ്റിൽ പറഞ്ഞിട്ടുള്ളതും, 1961-ലെ കേരള സ്ഥലമെടുപ്പ് ആക്റ്റ് (1962-ലെ 21-ാം ആക്റ്റ്) പ്രകാരം ഒരു പൊതുക്കാര്യത്തിന് ആവശ്യമായിട്ടുള്ളതുമായ ഭൂമി കൈവശപ്പെടുത്തുവാൻ ഗവൺമെന്റ് ഉദ്ദേശിക്കുന്നുവെന്ന് ഇതിനാൽ നോട്ടീസ് നൽകിയിരിക്കുന്നു. നിങ്ങൾ നേരിട്ടോ, അധികൃത ഏജന്റുമൂലമോ താഴെപ്പറയുന്ന തീയതിയിലും സമയത്തും സ്ഥലത്തും ഹാജരാകുകയും, ഭൂമിയിൽ നിങ്ങൾക്കുള്ള അവകാശബന്ധത്തിന്റെ സ്വഭാവവും അങ്ങനെയുള്ള അവകാശബന്ധങ്ങൾ സംബന്ധിച്ചിടത്തോളം നഷ്ടപ്രതിഫലത്തിന് നിങ്ങൾക്കുള്ള തേർച്ചയുടെ തുകയും വിവരങ്ങളും ആക്റ്റ് 8-ാം വകുപ്പുപ്രകാരം എടുത്തിട്ടുള്ള അളവു സംബന്ധിച്ച് നിങ്ങൾക്ക് വല്ല ആക്ഷേപവുമുണ്ടെങ്കിൽ അതും ഏതാണെന്നു കാണിച്ചുകൊണ്ട് പ്രസ്താവന ചെയ്യുകയും, നിങ്ങളോ നിങ്ങളുടെ അധികൃത ഏജന്റോ എഴുതി ഒപ്പിട്ട ഒരു സ്റ്റേറ്റുമെന്റ് സമർപ്പിക്കുകയും ചെയ്യണമെന്ന് നിങ്ങളോട് ഇതിനാൽ ആവശ്യപ്പെടുന്നു.

കുറിപ്പ്.—നിങ്ങൾ നഷ്ടപ്രതിഫലത്തിന് തേർച്ച ചെയ്യാൻ കൂട്ടാക്കാതിരിക്കുകയോ, മതിയായ കാരണമില്ലാതെ അങ്ങനെ തേർച്ച ചെയ്യാൻ വീഴ്ച ചെയ്യുകയോ ചെയ്യുന്നപക്ഷം നിങ്ങളുടെ അപേക്ഷയിന്മേൽ കോടതിക്ക് റഫറൻസ് അയയ്ക്കുന്ന സംഗതിയിൽ കോടതി വിധിച്ചു കൊടുക്കേണ്ട തുക യാതൊരു സംഗതിയിലും ആക്റ്റ് 11-ാം വകുപ്പുപ്രകാരം കളക്ടർ വിധിച്ചു കൊടുക്കുന്ന തുകയിൽ കവിയാൻ പാടില്ലാത്തതാകുന്നു.

(1)

No. B2-27/74. *27th August 1975.*

Date, time and place of appearance.—On 16-9-1975 at 11 a. m. before the Special Tahsildar, (L. A.) Railways, Trichur at Tahsildar's Office.

Particulars of lands

District—Trichur. *Taluk*—Mukundapuram.

Village—Thoravu.

Survey No.	*Description*	*Extent in Hectars*
552/2-4	Dry	0.0140

(2)

No. B2-1535/74. *27th August 1975.*

Date, time and place of appearance.—On 16-9-1975 at 11 a.m. before the Special Tahsildar (L. A.) Railways, Trichur at Tahsildar's Office.

Particulars of Lands

District.—Trichur.

Taluk.—Mukundapuram. *Village.*—Thoravu.

Sl. No.	*Survey No.*	*Description*	*Extent in Hectare*
1	539/6-8	Wet now Dry	0.0177
2	539/7-9	,,	0.0119
3	541/1-6	Dry	0.0335
4	541/3-8	,,	0.0155
5	541/2-7	,,	0.0495
6	542/1-4	,,	0.0510
7	542/2-5	,,	0.0317
		Total	0.2108

(Sd.)

Trichur. *Land Acquisition Officer.*

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1975.

© Government of Kerala 1975

Reg. No. KL/TV/12

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XX] Trivandrum, Saturday, 30th August 1975 / 8th Bhadra 1897 [No. 505

GOVERNMENT OF KERALA

Public Works (Transport-C) Department

NOTIFICATION

No. 35176/TC1/75/PW. *Dated, Trivandrum, 29th August 1975*

S. R. O. No. 761/75.—In exercise of the powers conferred by rule 4 of the schedule to the Kerala Motor Vehicles(Taxation of Passengers and Goods) Act, 1963 (25 of 1963) and in partial modification of Notification I No. 49087/TB2/71/PW., dated 1st June, 1972 published as S. R. O. No. 262/72 in the Kerala Gazette Extraordinary No. 287 dated 1st June 1972 as modified by Notification I No. 39011/TB2/72/PW., dated 29th September, 1972 published as S. R. O. No. 495/72 in the Kerala Gazette Extraordinary No. 538 dated 29th September, 1972 and in partial modification of Notification No. 48899/TC1/74/PW., dated 19th December 1974 published as S. R. O. No. 969/74 in the Kerala Gazette No. 53 dated 31st December 1974, the Government of Kerala being of opinion that it is necessary in the public interest to do so, hereby order that the date of payment of the 31st instalment of arrears of tax due under the said Act in respect of the stage carriage KLT. 7087 belonging to Shri K. R. Narayanan, City Timbers, Thampanoor, Trivandrum shall deemed to have been extended till 3-3-1975.

By order of the Governor.

T. S. Ramakrishnan,
Joint Secretary to Government.

33/3045/MC.

Explanatory Note

(This is not part of the Notification but is intended to explain, the reasons for issue of the Notification).

It has been represented by Shri K. R. Narayanan, City Timbers, Thampanoor, Trivandrum that he could not remit the 31st instalment of arrears of T. P. G. on or before the due date due to financial strain and that he remitted the tax on 3-3-1975. He requested to condone the delay in remitting the tax. The Notification is to condone the delay.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1975.

Reg. No. KL/TV/12.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XX] Trivandrum, Saturday, 30th August 1975 / 8th Bhadra 1897 [No. 506

GOVERNMENT OF KERALA

Public Works (Transport-A) Department

NOTIFICATION

No. 35859/TA1/75/PW. *Dated, Trivandrum, 30th August, 1975.*

In exercise of the powers conferred by sub-section (1) of section 34 of the Road Transport Corporations Act, 1950 (Central Act 64 of 1950), the Government of Kerala, after consultation with the Kerala State Road Transport Corporation, hereby make the following amendment to the general instructions issued by the Government in Notification No. 4936/TC4/65/PW. dated the 22nd March, 1965, namely:—

AMENDMENT

In Part II of the said general instructions, before paragraph 10, the following paragraph shall be inserted namely:—

"9A. The provisions of this part shall have effect subject to any regulation regarding conditions of service made by the Corporation under section 45 of the Road Transport Corporations Act, 1950 (Central Act 64 of 1950), with the previous sanction of the Government".

By order of the Governor,

T. V. SWAMINATHAN,

Special Secretary to Government.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1975.

33/3046/MC.